



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

RETIREMENT ACCOUNTANT

Class No. 007551

RETIREMENT ASSOCIATE ACCOUNTANT

Class No. 007552

RETIREMENT SENIOR ACCOUNTANT

Class No. 007553

■ CLASSIFICATION PURPOSE

To perform professional accounting duties for the San Diego County Employees Retirement Association (SDCERA); and to perform related work.

■ DISTINGUISHING CHARACTERISTICS

This class series supports the accounting functions at SDCERA and reports to the Retirement Controller. Incumbents are responsible for compiling data for financial and fiscal reports; analyzing and reconciling a variety of financial transactions and statements; maintaining the Solomon financial systems; and ensuring that financial obligations are met. All employees in this classification series are responsible for handling confidential retirement personnel and/or employment transactions.

Retirement Associate Accountant:

This is the entry-level class. Under direct supervision, this class is responsible for performing accounting duties of average difficulty such as processing accounts payable, assigning items to appropriate general ledger accounts, generating various accounting statements and reports, and maintaining files.

Retirement Accountant:

This is the journey-level class. Under general supervision, independently works on financial statements, audit reports, investment analyses, monitoring payroll transactions for active and retired members, and other assigned duties.

Retirement Senior Accountant:

This is the lead-level class. Under general direction, this class provides technical guidance and leadership to ensure efficient processing of all necessary accounting transactions, and to recommend, develop and implement system modifications as necessary.

■ FUNCTIONS

The examples of essential functions listed in the class specification(s) are representative but not necessarily exhaustive or descriptive of any one position in the class(es). Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.

Essential Functions:

1. Assigns expenses to appropriate accounts or sub-accounts.
2. Generates edit, batch control, manual check and check register reports.
3. Generates and mails checks for payment to vendors upon approval.
4. Maintains accounts payable records and general ledgers.
5. Works with vendors to reconcile billings, accounts and post adjustments.
6. Interfaces with financial institutions regarding cash balances, transfers, and statements.
7. Analyzes automated and manual journal entries.
8. Reconciles investment manager's reports to the custodian bank's monthly reports.
9. Assists in annual audit and CAFR preparation.

10. Maintains records on employee benefits, retiree's payroll, member and County payroll contributions, refunds, and death benefits for budget and accounting purposes.
11. Assists in preparation of payroll tax reports to federal and state agencies.
12. Performs statistical analysis and valuation of investments.
13. Maintains records on capitalized assets and depreciation schedules.
14. Assists in preparation of annual operation and capital budgets.
15. Provides courteous, high quality service to members of the public by personally responding to requests for service or appropriate referral.

Retirement Senior Accountant (in addition to the above):

Essential Functions:

1. Provides training and support to staff and end users of accounting system.
2. Investigates major discrepancies in financial statements.
3. Recommends changes in accounting procedures as necessary.

■ KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Mathematical techniques and concepts involved in collecting, organizing, interpreting, summarizing, analyzing, and graphically presenting numerical data.
- Principles and functions of administrative management as they apply to financial operations.
- Principles and practices of governmental accounting.
- Personal computer concepts, systems and terminology, including Solomon.
- Accounting principles and theories including cost accounting, pension accounting, and the budget process.
- Accounting and business law terminology.
- The principles and procedures used in the preparation of financial reports in accordance with GAAP and GASB.
- Accounting procedures and transactions used in controlling and subsidiary account accruals, deferrals, bank reconciliation's, the closing process, account receivables and payables.
- Principles and practices of investment accounting.
- Basic principles and practices of management relating to training and supervising subordinates.
- Telephone, office, and online etiquette.
- County customer service objectives and strategies.

Skills and Abilities to:

- Interpret and apply legal and administrative concepts to accounting and auditing functions.
- Analyze data and draw logical conclusions.
- Analyze situations accurately and recommend an effective course of action.
- Understand generally accepted accounting principals, governmental accounting and financial reporting standards.
- Prepare comprehensive, clear and concise accounting and fiscal reports.
- Understand computer language and accounting software packages.
- Communicate effectively orally and in writing.
- Establish and maintain cooperative working relationships with those contacted during the course of work.
- Understand and analyze complex investment instruments.
- Apply accounting procedures used in controlling account accruals, deferrals, bank reconciliations, closing processes, and account receivables and payables.
- Communicate effectively with a variety of individuals representing diverse cultures and backgrounds and function calmly in situations, which require a high degree of sensitivity, tact and diplomacy.
- Treat County employees, representatives of outside agencies and members of the public with courtesy and respect.
- Assess the customer's immediate needs and ensure customer's receipt of needed services through personal service or referral.
- Provide prompt, efficient and responsive service.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

Retirement Senior Accountant (in addition to the above):

- Initiate, plan and complete work assignments with minimum direction and control.
- Perform and supervise the collection, analysis, interpretation and evaluation of data.
- Develop and improve new accounting methods and techniques.
- Prepare comprehensive, clear, concise and complex financial, fiscal, audit and statistical reports and schedules.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are:

Retirement Associate Accountant:

1. A bachelor's degree from an accredited college or university in accounting or a closely related field.

Retirement Accountant:

1. A bachelor's degree from an accredited college or university in accounting or a closely related field, AND three (3) years of experience performing the duties listed above, OR
2. One (1) year of experience as a Retirement Associate Accountant at SDCERA.

Senior Retirement Accountant:

1. A bachelor's degree from an accredited college or university in accounting or a closely related field, AND four (4) years of professional level experience in investment accounting, OR
2. One (1) year of experience as a Retirement Accountant at SDCERA.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification(s). Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of the neck. Frequent: standing, sitting, bending and stooping, twisting of waist, side-to-side turning of neck; fine finger dexterity to operate keyboards and writing materials.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own personal vehicle.

Certification/Registration

Certified Public Accountant (C.P.A.) certificate will be considered as meeting the education requirements and is highly desirable.

Working Conditions

Office environment; exposure to computer screens.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor convictions may be disqualifying depending on number, severity, and recency. Applicants will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in these classes shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

New: July 28, 2000
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Retirement Accountant (Class No. 007551)	Union Code: CE	Variable Entry: Y
Retirement Associate Accountant (Class No. 007552)	Union Code: CE	Variable Entry: Y
Retirement Senior Accountant (Class No. 007553)	Union Code: CE	Variable Entry: Y